

Amendments to the Specification:

Please amend the specification as follows:

Please amend Table 5 on page 28, beginning at line 20, as follows:

Target No.	Working Rate (%)	Average Grain Diameter (µm)	Range of Grain Diameter to Average Grain Diameter (%) <u>Range of Grain Diameter to Average Grain Diameter (times)</u>	Grain Size Ratio of Adjacent Grains		Average Number of Dust (1 µm or more) (Pieces/Plate)
				Ratio of Grain Size	Dispersion in a Target (%)	
1	95	30	0.7	0.6	2	0
2	87	70	4.5	1.2	5	0
3	55	100	7.8	5.8	12	0
4	25	190	0.05	5	35	0.8
5	33	280	15.8	17	45	0.6
6	14	350	23.2	58	67	1.2

Please amend Table 6 on page 30, beginning at line 2, as follows:

Target No.	Heat Treatment Temperature (°C)	Average Grain Diameter (µm)	Range of Grain Diameter to Average Grain Diameter (%) <u>Range of Grain Diameter to Average Grain Diameter (times)</u>	Grain Size Ratio of Adjacent Grains		Average Number of Dust (1 µm or more) (Pieces/Plate)
				Ratio of Grain Sizes	Dispersion in a Target (%)	
1	Without Treatment	-	-	-	-	3.5
2	300	-	-	-	-	1.2
3	600	-	-	-	-	0.1
4	800	10	0.5	7.8	1.2	0
5	1100	30	1.3	1.1	4.4	0
6	1300	70	4.7	0.7	12	0